PROVINCE OF SASKATCHEWAN

MINISTRY OF
ADVANCED EDUCATION,
EMPLOYMENT AND LABOUR

07-08

FINANCIAL STATEMENTS

NORTH WEST REGIONAL COLLEGE

Letter of Transmittal

October 5, 2008

The Honourable Minister Rob Norris
Minister of Advanced Education, Employment & Labour
Room 208 Legislative Building
Regina SK S4S 0B3

Honourable Rob Norris:

On behalf of the board of governors of North West Regional College, and in accordance with the provisions of *The Regional Colleges Act*, I am pleased to submit the audited financial statements of North West Regional College for the fiscal year ending June 30, 2008.

Respectfully submitted,

Ann McArthur, Chairperson
Board of Governors
North West Regional College

NORTH WEST REGIONAL COLLEGE

Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian generally accepted accounting principles and in accordance with the guidelines developed by Advanced Education, Employment and Labour. The College believes the financial statements present fairly the College's financial position as at June 30, 2008 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Governors carries out its responsibility for the review of the financial statements principally through the Finance Committee. The Finance Committee meets with management and with the external auditors to discuss the results of the audit examinations and financial reporting matters. The external auditors have full access to the Finance Committee with and without the presence of management.

The financial statements for the year ended June 30, 2008 have been reported on by Johnson Holm Svenkeson, Chartered Accountants, P.C. Ltd. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.

President and CEO

Director of Administration and Student Services

JOHNSON HOLM SVENKESON,
Chartered Accountants, P.C. Ltd.

R. W. Johnson, F.C.A.*
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AUDITORS' REPORT

To the Board of Governors
North West Regional College

We have audited the statement of financial position of North West Regional College as at June 30, 2008 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Johnson Holm Svenkeson
Chartered Accountants

North Battleford, Saskatchewan
September 4, 2008

CA

* Denotes a Professional Corporation.

NORTH WEST REGIONAL COLLEGE

Statement of Financial Position

as at June 30, 2008

	2008				2007
	Operating Fund	Capital Fund	Scholarship Fund	Total	Total
Assets					
Current assets					
Cash	$ 253,539	$ 653,464	$ 56,638	$ 963,641	$ 1,089,625
Accounts receivable (Note 3)	809,822	-	500	810,322	730,132
Inventories	15,910	-	-	15,910	24,820
Prepaid expenses	13,545	-	-	13,545	58,501
	1,092,816	653,464	57,138	1,803,418	1,903,078
Property and equipment (Note 4)	-	4,257,297	-	4,257,297	4,405,133
	$ 1,092,816	$ 4,910,761	$ 57,138	$ 6,060,715	$ 6,308,211
Liabilities and net assets					
Current liabilities					
Accounts payable and accrued liabilities (Note 5)	$ 190,736	$	$ -	$ 190,736	$ 214,589
Accrued salaries and benefits	346,079	-	-	346,079	291,811
Unearned revenue	195,957	-	-	195,957	318,178
Current portion of long-term debt (Note 6)	-	78,953	-	78,953	74,876
	732,772	78,953	-	811,725	899,454
Long-term debt (Note 6)	-	1,069,122	-	1,069,122	1,147,889
	732,772	1,148,075	-	1,880,847	2,047,343
Net assets					
Invested in capital assets		3,109,222		3,109,222	3,182,368
Internally restricted (Schedule 4)	70,000	653,464	57,138	780,602	819,734
Unrestricted	290,044	-	-	290,044	258,766
	360,044	3,762,686	57,138	4,179,868	4,260,868
	$ 1,092,816	$ 4,910,761	$ 57,138	$ 6,060,715	$ 6,308,211

See accompanying notes to financial statements.

Approved by the Board:

_____ Chairperson

_____ Vice-Chairperson

NORTH WEST REGIONAL COLLEGE

Statement of Operations

for the year ended June 30, 2008

	Operating Fund			Capital Fund		Scholarship Fund		Total	
	Budget (Note 9)	2008	2007	2008	2007	2008	2007	2008	2007
Revenue (Schedule 1)									
Provincial Government	$ 6,726,997	$ 7,321,043	$ 6,644,506	$ 227,030	$ 204,030	$ 25,000	$ 12,250	$ 7,573,073	$ 6,860,786
Federal Government	-	38,338	36,502	-	-	-	-	38,338	36,502
Other revenue	2,235,665	2,248,965	2,291,218	13,883	16,069	27,052	20,860	2,289,900	2,328,147
Total Revenue	8,962,662	9,608,346	8,972,226	240,913	220,099	52,052	33,110	9,901,311	9,225,435
Expenses (Schedule 2)									
Agency contracts	1,494,426	1,503,114	1,381,390	-	-	-	-	1,503,114	1,381,390
Amortization	-	-	-	384,687	372,521	-	-	384,687	372,521
Equipment	154,519	20,888	65,896	-	-	-	-	20,888	65,896
Facilities	755,569	795,006	746,908	-	-	-	-	795,006	746,908
Information technology	113,206	20,890	51,362	-	-	-	-	20,890	51,362
Operating (Schedule 3)	1,242,983	1,359,654	1,203,927	63,147	71,022	-	-	1,422,801	1,274,949
Personal services	5,392,036	5,790,175	5,154,558	-	-	-	-	5,790,175	5,154,558
Scholarship	-	-	-	-	-	44,750	39,300	44,750	39,300
Total Expenses	9,152,739	9,489,727	8,604,041	447,834	443,543	44,750	39,300	9,982,311	9,086,884
(Deficiency) excess of revenue over expenses	$ (190,077)	$ 118,619	$ 368,185	$ (206,921)	$ (223,444)	$ 7,302	$ (6,190)	$ (81,000)	$ 138,551

See accompanying notes to financial statements

NORTH WEST REGIONAL COLLEGE

Statement of Changes in Net Assets
for the year ended June 30, 2008

	2008						2007
	Operating Fund		Capital Fund				
	Restricted	Unrestricted	Invested in Capital Assets	Internally Restricted	Scholarship Fund	Total	Total
Net assets at beginning of year	$ 236,826	$ 258,766	$ 3,182,368	$ 533,072	$ 49,836	$ 4,260,868	$ 4,122,317
(Deficiency) excess of revenue over expenses	-	118,619	(206,921)	-	7,302	(81,000)	138,551
Interfund transfers							
Invested in capital assets	-	-	236,852	(236,852)	-	-	-
Internally restricted	(166,826)	(87,341)	(103,077)	357,244	-	-	-
Net assets at end of year	$ 70,000	$ 290,044	$ 3,109,222	$ 653,464	$ 57,138	$ 4,179,868	$ 4,260,868

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

Statement of Cash Flows

for the year ended June 30, 2008

	2008	2007
Cash flows from (used in) operating activities		
Cash receipts from customers and funding	$ 9,670,376	$ 9,131,869
Cash paid to suppliers and employees	(9,410,224)	(8,732,944)
Interest paid	(74,594)	(68,354)
	185,558	330,571
Cash flows used in investing activities		
Purchase of property and equipment	(236,852)	(109,123)
Cash flows used in financing activities		
Long-term debt repaid	(74,690)	(69,646)
Net cash (used) provided in the year	(125,984)	151,802
Cash and cash equivalents at beginning of year	1,089,625	937,823
Cash and cash equivalents at end of year	$ 963,641	$ 1,089,625

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, balances and loans with financial institutions. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amount:

Cash	$ 963,641	$ 1,089,625

See accompanying notes to financial statements

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2008

1. Nature of the organization

North West Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The mission of North West Regional College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles, and include the following significant accounting policies contained in the Regional Colleges' Accounting and Reporting Manual:

a) Fund accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives.

i) Operating fund

This fund contains current revenue, expenses, assets and liabilities pertaining to the general activities of the College

ii) Capital fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long-term debt. The capital fund includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

iii) Scholarship fund

The scholarship fund accounts for all designated donations, grants and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College.

b) Inventories

Inventories are valued at lower of cost or net realizable value.

2. **Significant accounting policies** (continued)

c) **Property and equipment**

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at fair market value at the date of contribution. Property and equipment costing under the asset threshold are expensed in the current year. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates and is reported as an expense in the capital fund.

Buildings	25 - 40 years
Furniture and equipment	3 - 10 years
System development	10 years

d) **Revenue recognition**

The College follows the restricted fund method of accounting for contributions. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course of instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

e) **Use of estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known.

f) **Financial instruments**

Effective July 1, 2007 the College adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 - Financial Instruments - Recognition and Measurement. Under these new standards, all financial assets and financial liabilities must be identified and classified. This classification determines how each financial instrument is measured.

The College's financial instruments and their classification are as follows:

Financial instrument	Classification
Cash	Held for trading
Accounts receivable	Loans and receivables
Accrued salaries and benefits	Other liabilities
Accrued payable and accrued liabilities	Other liabilities

Held for trading financial assets and liabilities are measured at fair value. Changes in the fair value are recognized in the Statement of Operations and Changes in Net Assets. Loans and receivables and other financial liabilities are measured at amortization cost. Due to their short term nature, the amortized cost of these instruments approximates their fair value.

This change in accounting policy did not have a significant impact on the College's financial statements at the time of adoption.

2. **Significant accounting policies** (continued)

g) Recent accounting pronouncements

Effective July 1, 2008, the College will be required to adopt CICA Handbook sections 3862 - Financial Instruments - Disclosures, and 3863 - Financial Instruments - Presentation. Section 3862 provides standards for disclosure of the risks arising from financial instruments to which the College is exposed and how the risks are managed by the College. Section 3863 provides standards for the presentation of financial instruments and non-financial instrument derivatives. The College is currently evaluating the impact of the adoption of these new sections on its financial statements.

3. **Accounts receivable**

	2008	2007
Advanced Education, Employment and Labour	$ 565,832	$ 358,138
Government of Canada	22,142	22,877
Other	269,631	368,869
Saskatchewan Institute of Applied Science and Technology	1,378	885
Scholarship fund	500	-
Less: allowance for doubtful accounts	(49,161)	(20,637)
	$ 810,322	$ 730,132

4. **Property and equipment**

	2008			2007
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	$ 5,726,202	$ 1,737,736	$ 3,988,466	$ 4,265,432
Furniture and equipment	1,548,074	1,409,835	138,239	139,701
System development	145,102	14,510	130,592	-
	$ 7,419,378	$ 3,162,081	$ 4,257,297	$ 4,405,133

In 1998, North West Regional College and Living Sky School Division No. 202 (formerly known as Battlefords School Division No. 118) entered into a Capital Cost Sharing Agreement whereas the College received 15.5% share of ownership of the joint use facility. Title to the land and building are held in name of the School Division, with the College's proportionate share held in trust.

5. **Accounts payable and accrued liabilities**

	2008	2007
Accounts payable	$ 37,051	$ 11,303
Accrued liabilities	95,196	152,969
Professional development fund	58,489	50,317
	$ 190,736	$ 214,589

6. Long-term debt

	Total	2008 Current Portion	Long-term Portion	2007 Long-term Portion
Royal Bank loan	$ 1,148,075	$ 78,953	$ 1,069,122	$ 1,147,889

The Royal Bank loan is secured by a resolution to borrow with a copy of the authorization letter from the Minister of Advanced Education, Employment and Labour. Monthly payments are $11,500 with interest at 5.31%. The loan is due November 1, 2019.

The total principal repayment due on long-term debt in each of the next five years is as follows:

2009	$ 78,953
2010	83,235
2011	87,764
2012	92,540
2013	97,573

7. Related party transactions

The College is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Expenses for related party transactions during the year were as follows:

	2008	2007
Regional Colleges	$ 190,101	$ 52,098
Regional Health Authorities	931	3,136
Regional School Boards	147,461	224,384
SaskTel	83,710	56,781
Saskatchewan Government Services	670,983	431,424
Saskatchewan Workers' Compensation	22,137	18,111

The College provided courses in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIAST). During the year the College expended $663,125 (2007 - $482,336) for courses provided by SIAST.

The College also provided courses in conjunction with the University of Regina and the University of Saskatchewan. Transactions during the year were as follows:

	2008	2007
University of Regina		
Revenue	$ 18,990	$ 34,834
Expenses	194,379	83,998
University of Saskatchewan		
Revenue	$ 112,788	$ 140,223
Expenses	131,652	140,625

During the year the College entered into a contract with the Saskatchewan AEEL to support various training and educational programs through the operation of the E-Learning Satellite Network. The College received $142,107 (2007 - $139,491) during the year from Saskatchewan Advanced Education, Employment and Labour for these programs.

8. Pension plan

Employees of the College participate in one of the three pension plans. Teachers and other employees holding a teaching certificate participate in either the Teacher's Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. The Province of Saskatchewan's General Revenue Fund is responsible for the financial obligations of the TSP and for the required employer contribution of the STRP. All other employees participate through the Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $165,683 (2007 - $151,931).

9. Budget

The budgeted figures reported in the Statement of Operations are obtained from the annual budget review document submitted to and approved by the Ministry of Advanced Education, Employment and Labour. The budget was approved by the North West Regional College Board of Governors on August 27, 2007 and by the Minister of Advanced Education, Employment and Labour on August 21, 2007.

10. Credit risk

The College does not have a significant exposure to any individual customer or counter party, other than Saskatchewan Advanced Education, Employment and Labour, which is the major source of grant revenue. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific customers, historical trends and other information. The allowance for doubtful accounts for June 30, 2008 was $49,161 (2007 - $20,637).

11. Contingent liability

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings.

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Revenue by Function
for the year ended June 30, 2008

	2008									2007
	--General--	------Skills Training------		-----Basic Education------		--University--	----------Services----------			
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel	Total	2008 Budget Total	Total
rovincial Government											
Operating grant	$ 2,796,835	$ 145,800	$ -	$ 170,000	$ -	$ -	$ -	$ -	$ 3,112,635	$ 3,104,223	$ 2,966,849
Program payments	608,109	1,591,945	-	1,419,419	4,752	-	195,917	51,918	3,872,060	3,185,863	3,282,965
Other	78,828	68,681	-	766	68,632	-	17,501	101,940	336,348	436,911	394,692
	3,483,772	1,806,426	-	1,590,185	73,384	-	213,418	153,858	7,321,043	6,726,997	6,644,506
ederal Government	-	-	-	-	38,338	-	-	-	38,338	-	36,502
ther											
Contracts	-	17,077	55,888	201,030	145,000	41,088	-	-	460,083	606,878	531,434
Interest	74,594	-	-	-	-	-	-	-	74,594	72,000	75,377
Rents	4,041	-	-	-	-	-	-	-	4,041	6,600	11,206
Resale items	883	1,461	125	46	62	-	204,953	-	207,530	196,000	214,053
Tuitions	(256)	648,638	353,434	3,650	95	340,453	(400)	50	1,345,664	1,231,336	1,190,313
Other	96,068	36,106	16,735	1,942	-	1,608	4,325	269	157,053	122,851	268,835
	175,330	703,282	426,182	206,668	145,157	383,149	208,878	319	2,248,965	2,235,665	2,291,218
otal revenue	3,659,102	2,509,708	426,182	1,796,853	256,879	383,149	422,296	154,177	9,608,346	8,962,662	8,972,226
otal operating expenses (Schedule 2)	3,179,417	2,474,123	352,214	1,676,348	355,304	524,685	423,090	504,546	9,489,727	9,152,739	8,604,041
cess (deficiency) of revenue over expenses	$ 479,685	$ 35,585	$ 73,968	$ 120,505	$ (98,425)	$ (141,536)	$ (794)	$ (350,369)	$ 118,619	$ (190,077)	$ 368,185

e accompanying notes to financial statements

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Expenses by Function
for the year ended June 30, 2008

	2008									2008 Budget	2007
	General	Skills Training		Basic Education		University	Services		Total	Total	Total
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel			
Agency contracts	$ 4,852	$ 845,939	$ 208,306	$ 18,450	$ 2,754	$ 393,950	$ 28,863	$ -	$ 1,503,114	$ 1,494,426	$ 1,381,390
Equipment	(11,008)	18,021	144	8,225	594	94	717	4,101	20,888	154,519	65,896
Facility	558,066	75,889	20,312	22,863	-	24,637	-	93,239	795,006	755,569	746,908
Information technology	20,890	-	-	-	-	-	-	-	20,890	113,206	51,362
Operating (Schedule 3)	443,504	321,839	64,813	155,203	30,073	70,696	225,507	48,019	1,359,654	1,242,983	1,203,927
Personal services	2,163,113	1,212,435	58,639	1,471,607	321,883	35,308	168,003	359,187	5,790,175	5,392,036	5,154,558
	$ 3,179,417	$ 2,474,123	$ 352,214	$ 1,676,348	$ 355,304	$ 524,685	$ 423,090	$ 504,546	$ 9,489,727	$ 9,152,739	$ 8,604,041

See accompanying notes to financial statements

NORTH WEST REGIONAL COLLEGE

Operating Fund

Schedule of Operating Expenses

for the year ended June 30, 2008

	Budget Total	2008 Total	2007 Total
Advertising	$ 161,155	$ 198,885	$ 133,513
Association fees and dues	19,515	16,599	14,121
Bad debts	-	28,524	2,622
Computer software	10,494	13,510	6,961
Financial services	3,600	5,197	4,395
Goods and services tax	-	110,084	143,468
In-service training	68,313	77,444	72,656
Insurance	17,777	23,133	17,577
Licenses and taxes	-	-	485
Materials and supplies	296,281	301,998	241,765
Other	98,509	67,583	43,350
Postage, freight and courier	37,188	28,889	28,347
Printing and duplicating	41,709	31,256	41,319
Professional services	22,525	18,179	42,517
Resale items	176,964	200,804	185,189
Subscriptions	2,942	6,432	5,658
Telephone	47,096	41,383	40,064
Travel	238,915	189,754	179,920
	$ 1,242,983	$ 1,359,654	$ 1,203,927

See accompanying notes to financial statements

NORTH WEST REGIONAL COLLEGE

Schedule of Internally Restricted Net Assets

for the year ended June 30, 2008

	Balance Beginning of Year	Appropriation to Net Assets	Draw from Net Assets	Balance End of Year
Internally Restricted				
Operating fund				
Reserve for:				
Administrative computer system	$ 120,000	$ -	$ (90,000)	$ 30,000
ESI	76,826	-	(76,826)	-
IT staffing	40,000	-	(40,000)	-
Oil and gas First Nation Development	-	40,000	-	40,000
Total operating fund	$ 236,826	$ 40,000	$ (206,826)	$ 70,000
Capital fund				
Reserve for:				
Battlefords campus project	$ 7,000	$ -	$ -	$ 7,000
Facilities	304,668		(9,344)	295,324
Furniture and equipment replacement - general	86,656		(36,656)	50,000
Meadow Lake student housing project	-	200,000	-	200,000
Upgrade computer equipment	114,748	-	(13,608)	101,140
Video conferencing	20,000	-	(20,000)	-
Total capital fund	$ 533,072	$ 200,000	$ (79,608)	$ 653,464
Scholarship fund				
Scholarships	$ 49,836	$ 7,302	$ -	$ 57,138
TOTAL	$ 819,734	$ 247,302	$ (286,434)	$ 780,602

See accompanying notes to financial statements

North West Regional College
Supplier Payment Listing
for the year ended June 30, 2008
"Unaudited"

Listed are payees who received $50,000 or more for the provision of goods and services including office supplies, communications, contracts, and equipment.

Blackjack Holdings	$	188,041
Blue Cross		157,946
First Nations University of Canada		91,916
Living Sky School Division No 202		146,623
Minister of Finance		79,246
Municipal Employees Superannuation		333,306
Open Door Technology		74,552
Prairie West Regional College		66,913
Receiver General		1,566,154
Saskatachewan Indian Institute of Technology		69,193
Saskatchewan Government Employees' Union		131,125
Saskatchewan Ministry of Government Services		670,983
SaskTel		83,710
SIAST - Wascana		89,087
SIAST-Woodlands		538,625
Saskatchewan Teachers' Retirement Plan		73,711
University of Regina		175,389
	$	4,536,521

North West Regional College
Expanded Personal Service Listing
for the year ended June 30, 2008
"Unaudited"

Listed are individuals **(including unionized employees)** who received $2 500 or more for salaries, wages honoraniums, and compensation for personal service
This listing will included Gross salary + gross bonus + honoraniums + compensation for personal service = Personal Service
(No travel reimbursements, transfers or other expenditures will be included)

	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Albert, Raymond	7,557					7,557
Anderson, Brandem	49,230					49,230
Atchison, Paulette	12,706					12,706
Auchstaetter, Karen	67,278					67,278
Baerg, Diana	5,621					5,621
Bast, Anna	20,132					20,132
Beaudry, Marlene	47,286					47,286
Bedi, Dona	34,164					34,164
Berezowsky, James	52,153					52,153
Berezowsky, Mary	36,156					36,156
Bodanec Kolbas, Tanja	9,500					9,500
Borgeson, Debra	67,866					67,866
Bossaer, Melaney	26,241					26,241
Brace, Bill	35,021					35,021
Brondum, Mogens	23,576					23,576
Brotzel, Stacey	31,187					31,187
Brown, Kim	62,208					62,208
Camgoz, Lynn	21,668					21,668
Caplan, Judy	42,665					42,665
Clarke, Brent	10,007					10,007
Conrad, Tracey	27,566					27,566
Crighton, Alan	22,594					22,594
Davis, John	46,358					46,358
Decker, Craig	43,627					43,627
Dimond, Minda	51,214					51,214
Doshen, Dwight	47,662					47,662
Dubrule, Janice	41,285					41,285
Dunk, Robert	40,539					40,539
Ebach, Chris	37,859					37,859
Forester, Cathy	18,158					18,158
Fraser, Dawn	23,299					23,299
Gagnon, Carmen	42,652					42,652
Golding, Earl	56,657					56,657
Grant-Iverson, Donna	30,769					30,769
Gray, Sharon	54,046					54,046
Helmink, Darcy	66,238					66,238
Henderson, Joyce	53,341					53,341

North West Regional College
Expanded Personal Service Listing
for the year ended June 30, 2008
"Unaudited"

Listed are individuals **(including unionized employees)** who received $2,500 or more for salaries, wages, honorariums and compensation for personal service. This listing will included: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service. (No travel reimbursements, transfers or other expenditures will be included)

	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Hiebert, Kenneth	63,803					**63,803**
Hildebrand, Holly	22,375					**22,375**
Iiverson, Shannon	63,880					**63,880**
Jackow, Deborah	27,945					**27,945**
Jensen, Deborah	67,877					**67,877**
Kalenith, Brigitte	5,171					**5,171**
Kardynal, Evelyn	42,665					**42,665**
Kiel, Teresa	50,373					**50,373**
King, Donna	47,286					**47,286**
Kjargaard-Rawlyk, Karen	68,344					**68,344**
Knibbs, Susan	20,612					**20,612**
Kopp, Carolyn	30,559					**30,559**
Kozak, Lecia	61,735					**61,735**
Krismer, Vera	20,076					**20,076**
Krushelniski, Verna	20,222					**20,222**
LaFleur, Vanessa	41,993					**41,993**
Land, Bill	54,888					**54,888**
Lanson, Darrell	46,900					**46,900**
Laschiier, Darlene	47,286					**47,286**
Logan, Mildred	2,104					**2,104**
Longjohn Sherdian	43,598					**43,598**
Lovas, Lindsay	24,451					**24,451**
Lowe, Katherine	66,611					**66,611**
Lynch, Cheri	60,085					**60,085**
Lyon-Walis, Lynda	19,898					**19,898**
Maier, Lea-Ann	46,168					**46,168**
Martell, Chester	29,053					**29,053**
Martens, Karen	28,387					**28,387**
Martin, Nancie	58,314					**58,314**
Mason, Dawn	9,055					**9,055**
Maunula, Margaret	25,280					**25,280**
Metrunec, Gerald	34,332					**34,332**
Michnik, Joan	66,611					**66,611**
Miller, Shelley	56,943					**56,943**
Monette, Carolyn	62,196					**62,196**
Murray, Dian	56,882					**56,882**
MacGowan, Judith	51,966					**51,966**

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	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Nachbaur, Miles	33,099					33,099
Nickel, Kelly	64,451					64,451
Noln, Bernie	16,455					16,455
Nordin, Denise	55,993					55,993
Oborowsky, Jason	52,101					52,101
Oborowsky, Michele	53,952					53,952
Paskemin, Carol	11,943					11,943
Piche, Jessica	48,363					48,363
Platten, Shelley	56,134					56,134
Poffenroth, Aileen	21,977					21,977
Poock, Lois	42,679					42,679
Pritchett, Vivian	6,691					6,691
Rae McMillan, Shelley	24,270					24,270
Reeve, Elaine	33,072					33,072
Reid, Renee	15,320					15,320
Robinson, Marney	61,543					61,543
Roche, Wendy	29,748					29,748
Sanderson, Arlene	42,659					42,659
Shier, Bonita	56,769					56,769
Sokwaypnace, Audrey	45,218					45,218
Sookocheff, Joanna	19,383					19,383
Staruiala, Allan	32,137					32,137
Stobbe, Cheryl	50,801					50,801
Strelezki, Sandra	37,520					37,520
Studney, Sabrina	25,162					25,162
Tatchell-Cote, Joanne	25,209					25,209
Vany, Jason	20,304					20,304
Verhaeghe, James	46,738					46,738
Verhaeghe, Renee	41,409					41,409
Weber, Wanda	47,286					47,286
Williamson, Maureen	47,121					47,121
Wright, Marilyn	47,286					47,286
Zanyk,Bryon	61,546					61,546
Zimmer, Roxanne	45,756					45,756
Champaigny, Maurice				2,915		2,915
Deutscher, Norman				4,490		4,490
Hughes, Colin				2,365		2,365

North West Regional College
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	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Hurlburt, Les				1,430		**1,430**
Lafond, Carol				2,475		**2,475**
McArthur, Ann				7,285		**7,285**
Rewerts-Favel, Sandra				1,525		**1,525**
Beaver, Pam	57,249					**57,249**
Coulson, Patty	69,483					**69,483**
Nylander, Bryan	117,091					**117,091**
Ray, Wayne	81,931					**81,931**
Roberts, Melanie	91,195					**91,195**
Sayers, Ronda	49,764					**49,764**
Yuhasz, Michael	78,462					**78,462**
	4,777,282	-	-	**22,485**	-	**4,799,767**